



Uniting Church in Australia
SYNOD OF VICTORIA AND TASMANIA

HOW CAN THE SYNOD REACH **NET ZERO EMISSIONS** BY 2040?

Discussion Paper

Synod Climate Action Task Force,
Synod of Victoria and Tasmania,
Uniting Church in Australia

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INTRODUCTION

The scientific evidence is that climate change is already causing severe harm to the lives of hundreds of millions of people across the globe. Climate change will cause increased extreme weather events (floods, droughts, heat waves), rising sea levels and loss of food production.

Addressing human-induced climate change will require a sustained global effort. Actions to reduce greenhouse gas emissions made now will take decades to reduce the harm caused by climate change. Failing to reduce greenhouse gas emissions now will lock the planet into further climate change, with compounding climate-related damage. Failing to act will also make it harder to mitigate the impacts of climate change in the future.

A proportionate and urgent response to reducing carbon dioxide emissions could only ever be effectively achieved through a scalable government response. The 2015 Paris Agreement set a goal amongst 196 governments to limit global warming to no more than an average temperature increase of 1.5°C. Obtaining that limit is believed to require a reduction in greenhouse gas emissions of at least 45% by 2030 based on 2010 levels, and reaching net zero greenhouse gas emissions globally by 2050.

Yet, catastrophically, the global effort is on track to increase greenhouse gas emissions by 11% by 2030.¹ The response to combat climate change is fragmented.

At the 2021 Synod meeting, the Synod adopted a position on climate change that included the following:

That the Synod resolved:

- a)** *To acknowledge that God calls us to live in harmony with our natural environment and to seek justice and well-being for all creation.*
- b)** *To affirm the covenanting relationship between the Uniting Church in Australia and the UAICC, and our relationships with our partner churches in the Pacific, as these groups are significantly impacted by climate change.*
- c)** *To acknowledge that the World Council of Churches Executive Committee has declared a climate emergency “which demands an urgent and unprecedented response by everyone everywhere”.*
- d)** *To acknowledge the need for immediate and substantial action by governments, businesses and communities, including the*

¹ <https://www.un.org/en/climatechange/net-zero-coalition>



councils and institutions of the church in this Synod, to mitigate climate change caused by human activity and the threat it poses to God's good creation.

- e) To undertake urgent action on climate change based on the overwhelming scientific evidence and the Synod Vision and Mission Principles that guide the Synod to "care for creation" and "live justly and seek justice for all".*
- f) Encourage members of the church to join the Synod Climate Action Task Force to identify and facilitate actions for the councils and institutions of the church in this Synod to reduce their greenhouse gas emissions.*
- g) To request congregations to inform their presbyteries what actions they are already taking to address climate change and for the presbyteries to provide that information to the Synod Climate Action Task Force and report back to Synod 2022 with an update.*

The strategy of the Synod to reduce its own emissions was to have the Synod Climate Action Task Force encourage, facilitate and assist all parts of the Synod in taking as much action as possible to reduce their emissions. The Task Force was formed in 2020, and has been made up of interested members from Presbyteries and congregations, staff from Synod operations and from Uniting Vic.Tas.

Members of the 16th National Assembly meeting in May 2022 passed the following resolution:

That the Assembly resolved to:

- 1. Acknowledge that since time immemorial, the Creator gifted First Peoples to be the timeless caretakers of country and the natural environment.*
- 2. Confess that as Second Peoples, we have heard the wisdom of First Peoples, the call of our Partner Churches, and stories of communities already affected by climate change, but we have not listened. We have failed to act as a whole Church with the level of urgency needed and have not made the fundamental behavioural changes needed to care for creation. We confess that while effort has been made to change from ways that destroy the Creator's good creation, carbon pollution continues as a direct result of our activities individually and as a Church, and global carbon pollution is now causing irreversible harm.*
- 3. Commit anew to listen to First Peoples' wisdom and knowledge and to take practical climate action, including changing our own behaviour.*
- 4. Call on all Councils of the church, agencies and schools who have not already done so to join with the Assembly in committing to net zero emissions by 2040 at the latest so that together we can become a zero emissions Church. We further urge all Councils to make use of the resources, stories and carbon accounting tools made available online*
- 5. Request the Standards for Ministry Committee to identify the most appropriate way to embed learning from the wisdom of First Peoples, care of creation, climate justice and the spiritual and theological basis for a zero emissions church into formation, education and training for the specified ministries of the Uniting Church and report back to the November 2022 meeting of the Assembly Standing Committee.*



- 6.** *Request the Assembly Circles, Advocates and Panels to include learning from the wisdom of First Peoples, care of creation, climate justice and the spiritual and theological basis for a zero emissions church into their work for the remainder of this triennium.*
- 7.** *Request the Assembly Standing Committee to:*
 - (a)** *establish a national zero emissions church working group to:*
 - i.** *gather data on commitments to greenhouse gas emission reduction made across the life of the church, and progress towards those commitments*
 - ii.** *share stories, expertise and learnings on effective strategies and resources to reduce emissions, prioritising the wisdom of First Peoples*
 - iii.** *consider how the whole of the church can move together to net zero emissions by 2040; and*
 - (b)** *bring a report on findings and recommended next steps to the 17th Assembly.*

The resolution passed by the National Assembly was not accompanied with any plan on how net zero emissions would be achieved or what should count as part of the Synod's emissions. At the time of writing, no Synod has

a plan to reach net zero emissions. The National Assembly office has a plan to reach net zero emissions by reducing its emissions by 5% a year. The Synod of NSW.ACT has a policy from May 2022 to achieve 100% Green Power by 2038.

The following discussion paper explores:

- What it would mean for the Synod of Victoria and Tasmania to reach net zero greenhouse gas emissions by 2040, as requested by the resolution of the members of the National Assembly meeting?
- What should be counted as part of the greenhouse gas emissions of the Synod?
- How much should the Synod let others pay for the emission reductions through initiatives paid for by government revenue?
- The purchasing of greenhouse gas emission offsets.

The reality for the Synod will be that there will be sources of greenhouse gas emissions that can be eliminated. However, there will be other emissions that cannot be eliminated and to achieve net zero on an on-going basis, the Synod will need to purchase offsets to address those emissions. In addition, there are also likely to be parts of the Synod that are unwilling to reduce their emissions. Therefore, it will also be necessary to purchase offsets against their emissions to reach net zero emissions across the Synod.

The Synod Climate Action Task Force is keen to hear the views of Uniting Church members on what action the Synod should take in response to the National Assembly resolution requesting that all Synods reach net zero greenhouse gas emissions by 2040 at the latest. We are also eager to have conversations with members about their views. We will be very willing to travel to meet with people wanting to discuss the issues raised in the discussion paper or any additional issues related to the Synod reaching net zero emissions by 2040 at the latest.

Written feedback can be provided to:

**Justice and International
Mission Cluster**

Centre for Theology and Ministry
29 College Crescent
Parkville, Victoria, 3052

Feedback or requests for a conversation can also be provided by e-mail to:

Timothy.Molineux@victas.uca.org.au

Please provide all written feedback by Monday 29 May 2023.

For a direct phone conversation or to set up a conversation, call **(03) 9340 8868** or **0428 930 719**.



LIST OF THE QUESTIONS CONTAINED IN THE **DISCUSSION PAPER**

- 1.** Should the Synod aim to reach net zero emissions as requested by the 16th National Assembly meeting? If so, by what date should it commit to meeting net zero emissions?
- 2.** Should the Synod address only its scope 1 and 2 emissions in its commitment to net zero emissions, or should scope 3 emissions also be included?
- 3.** In your view, which entities associated with the Synod should be included in any commitment to reach net zero emissions? *We welcome any explanation for your reasoning about which entities should be included or excluded.*
- 4.** What are the barriers to your part of the Synod taking further actions to reduce greenhouse gas emissions associated with the Synod?
- 5.** What further actions could the Synod take that would make reducing emissions easier or feasible?
- 6.** Are there actions or responses that could incorporate the wisdom of First Nations people concerning the Synod's response to climate change?
- 7.** Do the emission reduction actions of the Commonwealth, Victorian and Tasmanian Governments reduce the need for the Synod to account for all the emissions associated with its operations and activities? Do government actions impact a net zero commitment by the Synod? If so, in what way?
- 8.** Should the Synod accept government subsidies in its actions to reach net zero emissions? If yes, are there any limits to the amount of subsidies that should be pursued?
- 9.** Do you have a view on how the Synod should fund the actions needed to reduce its emissions and pay for offsets to reach net zero emissions?
- 10.** Should the Synod set up an Emissions Reduction Fund? If so, should that be funded from existing Synod funds, by setting aside a certain percentage of property sales or from some other means?
- 11.** If an Emissions Reduction Fund is established:
 - Which parts of the Synod should be able to draw down from it?
 - Should it provide loans, grants or both for emission-reducing activities?
- 12.** What principles do you think the Synod should adopt when deciding which strategy to adopt in offsetting emissions that cannot be eliminated from Synod activities or operations?
- 13.** Do you have a preference for the type of offset mechanism the Synod should adopt to address emissions it cannot eliminate from its activities and operations? If so, which strategy do you prefer and why?



THEOLOGICAL REFLECTIONS ON **CLIMATE CHANGE**

The poet David Whyte once wrote a poem called 'Loaves and Fishes'. It goes like this:

*This is not the age of information.
This is not the age of information.
Forget the news and the radio,
and the blurred screen.
This is the time of loaves and fishes.
People are hungry,
and one good word is bread for a thousand.*

We share this poem with you because we recognise that there have already been, and will continue to be, thousands of papers reflecting theologically on the issue of faith and climate action. Thousands of papers outline why taking action to defend and protect God's creation is an appropriate and sacred responsibility for

all people of faith. Thousands of papers from people across faith divides, who are united in action and prayer as their holy duty.

So why write another?

This discussion paper is not here to say all that has been said, but to remind you of what you already know. (Matthew 11:15) 'Whoever has ears, let them hear'. It speaks directly to what we as the Synod of Victoria and Tasmania can do, and directly challenges us to take a sober look at our collective response to caring for creation.

Through the Christian faith, we are called to live in harmony with God's good creation. Climate change driven by human industrial activities is harming our natural environment and people across the planet.

Image Credit
Avivi Ahron



The oceans
are rising
and so are
WE

The theologian Ruth Gütter in consideration of the need for climate action argued:²

As Protestant Christians we believe that God, the creator of heaven and earth, came into the world in Jesus Christ to liberate it from the power of sin. In God's incarnation in Jesus Christ, God's love for his whole creation is revealed in a very special way. There is witness to this love of God for creation already in the Old Testament; for example, in the covenant God makes with Noah and in his promise not to destroy the earth again but to preserve it. God makes this covenant with the whole of creation, not just with Noah (Gen 9:8-10). It is not just the human beings but also all their fellow creatures that have a relationship with God! Consequently, the renewed relationship with God in Christ is important not just for humankind but for the whole creation.

She argued that human freedom and self-limitation within our ecological limits are not mutually exclusive opposites. Gütter has stated that according to the Christian understanding, freedom proves its worth precisely in our being able to limit ourselves responsibly in relation to God and our neighbours. She has made the case that:³

In relation to today's global crises, that means being able to limit myself for the sake of the rights of other people in the present and future generations, but also for the sake of the rights to

life of creation around me. The idea of unlimited freedom is not only dangerous; from a Christian point of view, it is also an illusion. Because I myself am not the result of my own doing but of that of my creator and I owe my life to that of other creatures. My earthly life is limited in time in time and space. Recognising my finiteness implies becoming wise (Psalm 90:12). Throughout my earthly life I rely on others and am dependent on them – also on non-human creation. So human freedom is not something absolute but is relational and dialogical. It proves its value in responsibility. And responsibility is also fundamentally something dialogical. Responsibility together with self-limitation, in the Christian view, are only possible in the belief that human beings have already been addressed by God.

Feeding the hungry, caring for those in financial poverty and seeing the image of God in the most vulnerable is the crucible of our Christian story. We must stand in solidarity with those in financial poverty to curb climate change, the effects of which will devastate the poorest communities first.

Another reason why the Uniting Church must join in this effort is because of our covenant relationship with First Peoples. The relationship is at the heart of our church.

The commitment to stand with our First Nations siblings in Christ in their struggle for justice

2 Ruth Gütter, 'Freedom for Limitation', in Louk Andrianos, Michael Biehl, Ruth Gütter, Jochen Motte, Andar Parlindungan, Thomas Sandner, Juliane Stork and Dietrich Werner (eds.), 'Kairos for Creation. Confessing Hope for the Earth', foedus-verlag, Solingen, 2019, 24-25.

3 Ruth Gütter, 'Freedom for Limitation', in Louk Andrianos, Michael Biehl, Ruth Gütter, Jochen Motte, Andar Parlindungan, Thomas Sandner, Juliane Stork and Dietrich Werner (eds.), 'Kairos for Creation. Confessing Hope for the Earth', foedus-verlag, Solingen, 2019, 28.

means we cannot look away. First Nations people living in harmony with the natural environment was disrupted by European colonisation. Furthermore, we must work with not just our First Peoples, many of whom live on country that is already being rocked by changing climate, but also with our Pacific neighbours.

As Rev James Bhagwan, General Secretary of the Pacific Conference of Churches, has written:

Within the context of climate change, we need to start asking our partners, our sisters and brothers, to really lift up this issue, not just from the Pacific perspective but from the integrity of creation. Because this is not just about the Pacific Islands as victims; we consider ourselves fighters and resilient. So how do we as a church family raise these issues with our national governments and with our cities and businesses? This really needs to be front and centre. How do we work together as the body of Christ?

I promised one good word. Here it is. Love. If we love one another as we are called to do by Jesus, then everything else becomes very simple.

Love is not complicit, through apathy, in the destruction of people's lands and oceans and homes.

Love is faith with her sleeves rolled up.

Love is calling power to account.

Love is all of us, together, with our first peoples and our theologians and our children and our scientists, doing all we can, with all we have, to defend God's glorious creation for everyone.

I give you a new commandment that you love one another. Just as I have loved you, you also should love one another.

John 13:34

Amen.



SHOULD THE SYNOD COMMIT TO NET ZERO GREENHOUSE **GAS EMISSIONS?**

The request by the 16th National Assembly meeting is that all parts of the church commit to reaching net zero emissions by 2040 at the latest. The Synod Climate Action Task Force supports reaching net zero emissions but realises that it will not be possible unless there is a broad commitment across the whole Synod. Further, there is no binary choice between committing to net zero emissions and doing nothing. Even if the Synod decided not to commit to net zero emissions, all parts of the Synod should still seek to do all they can to reduce their greenhouse gas emissions.

The case for the Synod committing to net zero emissions

The reasons for the Synod committing to net zero emissions are that climate change is causing great suffering to hundreds of millions of people and environmental destruction across our planet.

The poorest disproportionately suffer through the greed and exploitation of the Earth. As Christians, we are strongly warned against this through biblical witness (Job 20: 12-29; Proverbs 1: 10-19; Matthew 23: 25-26, Luke 12: 15-21). The Uniting Church Basis of Union in paragraph 3 also compels us to consider the whole of creation as we pursue reconciliation and renewal of the world. Therefore, we are called to consider not just ourselves and our own individual role in righting the wrongs of climate change, but also how to help others.

Every person, business, government and organisation should do all they can to reduce greenhouse gas emissions driving climate change. The Synod needs to demonstrate its own integrity by doing what it asks others to do. It should lead by example and not rely on others to compensate for the emissions caused by all the parts of the Synod.

Some sources are already arguing that even if the world could reach net zero greenhouse gas emissions by 2030, there would still be an average global temperature rise of 2°C.⁴

Reaching net zero emissions will come at a cost. However, Jesus' death on the cross points to the need to be willing to make sacrifices for our redemption and for the reconciliation of all creation.

The case against the Synod committing to net zero emissions

The main reason the Synod might not commit to net zero emissions is the cost of reaching net zero emissions. The funds that will need to be spent to reach net zero emissions by the Synod could be spent on other urgent missional, ministry and community service outcomes and actions. The Synod achieving net zero emissions will be largely symbolic as governments across Australia have committed to reaching net zero emissions by 2050 at the latest. Since 2014, Tasmania has had net zero emissions across the state. In 2020, Tasmania's net greenhouse gas emissions were negative

4 Break Through National Centre for Climate Restoration, "Net zero 2050": A dangerous illusion', July 2021, 2.



Image Credit
Alex Bree

3.73 megatonnes of carbon dioxide equivalent. That was a decrease of 120.9% on emissions in 1990.⁵

The Synod can demonstrate its integrity in supporting net zero emissions by advocating governments take action to ensure a sustainable renewable energy system for the whole community at an affordable price. Such measures can include community energy producers getting adequate compensation for supplying power directly to the grid.

There is also concern that pursuit of reaching net zero emissions through purchasing emission offsets will reduce motivation to take proactive steps to eliminate actual emissions now.⁶

There also may be substantial costs in calculating that the Synod has purchased enough offsets each year to maintain its net

zero greenhouse gas emissions position and that it has not been part of any double-counting of emissions reduction. Such a cost is likely to be somewhere between the tens of thousands and hundred thousand dollars a year just to ensure the net zero emissions have been accurately calculated.

In addition, some environmental groups are arguing that net zero commitments are a scam.⁷ The Synod may find itself subject to more public criticism by committing to net zero emissions rather than just reducing the emissions it can and accepting there will be emissions it cannot eliminate.

Not adopting a net zero emission position does not mean the Synod should do nothing. The Synod and all its entities should still do all they can to reduce their greenhouse gas emissions as soon as possible, regardless of whether a net zero target has been adopted.

5 Renewables, Climate and Future Industries Tasmania, 'Tasmanian Greenhouse Gas Emissions Report 2022', Tasmanian Department of Treasury and Finance, August 2022, 4.

6 Break Through National Centre for Climate Restoration, '"Net zero 2050": A dangerous illusion', July 2021, 3.

7 See for example Chris Greenberg, 'Carbon offsets are a scam', Greenpeace, 10 November 2021, <https://www.greenpeace.org/international/story/50689/carbon-offsets-net-zero-greenwashing-scam/>; and Pablo Berrutti, 'We need to talk about Net Zero bullsh*t', *Responsible Investor*, 2 August 2021, who quotes environmental campaigner Sunita Narin as saying "Net-zero as an idea itself is flawed."



The need for purchasing carbon offset credits

An emission offset means paying someone else to reduce emissions to 'offset' the emissions your organisation cannot limit. It can also mean paying for or buying something that reduces emissions elsewhere to offset the greenhouse gas emissions generated in our activities. An example would be purchasing rooftop solar systems that generate excess electricity to be sent back into the grid to offset emissions from another congregation.

If used carelessly, offsets could slow progress on addressing climate change and amount to little more than greenwashing.⁸ However, when used responsibly, they can accelerate action on climate change beyond the slow pace that has so far been set and enabled through government policies.⁹

The reason for discussing offsets is that they are likely to be a significant ongoing cost to the Synod should it commit to reaching net zero emissions. A carbon dioxide emission offset purchasing strategy will need to be in place from the year in which a net zero emissions commitment is made based on the actual emissions of that point in time. For example, suppose the Synod commits to reaching net zero emissions by 2040. In that case, offsets will need to be purchased in 2040 to

compensate for the emissions the Synod has been unable to eliminate. Offsets will need to be bought every year after 2040 for emissions that the Synod continues to be unable to eliminate. Thus, a commitment to a net zero emissions position needs to be prepared to spend funds to purchase offsets into the future, or for as long as there is an emission reduction deficit.

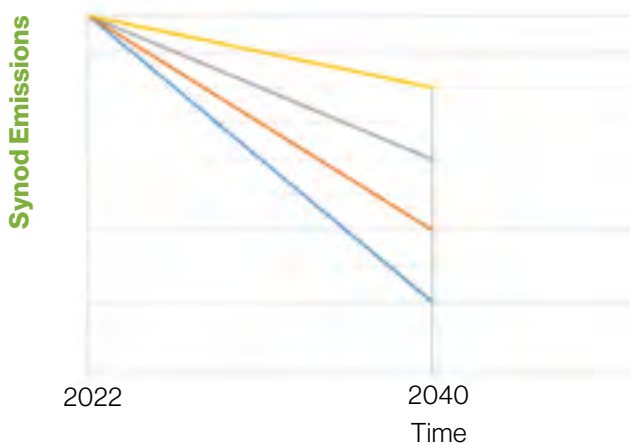
Offsets include the purchase of assets that generate renewable energy to offset those greenhouse emissions that have not been eliminated. For example, another denomination is paying for constructing a large solar panel farm to offset greenhouse gas emissions from other parts of its operations.

Synod could take several pathways in reducing its emissions in the lead-up to the date it commits to net zero emissions. An example of multiple paths to net zero emissions is shown in the graph below, with a net zero emission date of 2040. The steeper the line of reduction, the fewer emissions the Synod generates between now and 2040. Thus, the Synod can do more to reduce its contribution to climate change by placing more significant effort into reducing its emissions now and not waiting until 2040. In 2040, in the graph below, the Synod needs to start purchasing emission offsets to get to net zero and then must keep buying them to maintain the net zero position.

⁸ Greenwashing is when an organization spends resources to market itself as appearing to be environmentally friendly, rather than actually doing the work of becoming environmentally friendly.

⁹ Carbonhalo, 'The Hidden Truth About Carbon Credits', 2.

Figure 1: Examples of emission reduction pathways to reach net zero emissions in 2040.



Using offset credits responsibly requires a solid plan to reduce an organisation's emissions footprint. Simply buying credits instead of doing our best to reduce our emissions footprint is not defensible, given the vital need for all of us to take immediate action.

However, offsets will always be part of the solution, as even for the greenest of organisations it's almost impossible to reach net zero emissions without the use of some type of offsetting.¹⁰

There is a market for emission offsets. Some offsets being sold are junk and provide illusionary cover to make a false claim of having offset an organisation's emissions. There are also scam emission offset credits being sold. For an offset to be robust, the emissions it

reduces must have an equivalent life to the emissions being offset. Different greenhouse gases have different lives in the atmosphere, so the offset must have reduced the emissions of a gas with an equal or longer life to the emission it is offsetting. Emission credits must be retired and extinguished after they are purchased, so they cannot be sold again. The offset should only be used to make up for a particular emission and should not be sold again, as that would be double-counting.

Paying for offsetting projects in developing countries can offer co-benefits such as localised employment, improved health, biodiversity, women's rights, land rights, and broader social benefits.¹¹

Credible and certified emission offsets vary in price, and the price fluctuates over time. At the time of writing, credible emission offsets can cost anywhere between \$10 and \$65 per tonne of carbon dioxide equivalent. It is nearly impossible to know what the cost of offsets will be by 2030 or 2040. The price of an emissions offset does not necessarily indicate its quality.¹²

In addition, increasingly, environmentalists and environmental organisations are arguing that all offsets are 'greenwashing'.¹³ Thus, the Synod could commit to purchasing hundreds of thousands of dollars of high-quality offset projects each year after 2040 and still be

¹⁰ Carbonhalo, 'The Hidden Truth About Carbon Credits', 2.

¹¹ Ibid., 3.

¹² Ibid., 4.

¹³ For example, see Adam Ramsay, 'Carbon offsetting' is just greenwash. Here's what we need instead', OpenDemocracy, 3 October 2022, <https://www.opendemocracy.net/en/british-gas-greenwash-carbon-credits-offset-scandal/>; Graham Readfearn and Adam Morton, 'Australia risks being a 'state sponsoring greenwashing' if it relies on carbon offsets, expert warns', *The Guardian*, 13 November 2022, <https://www.theguardian.com/environment/2022/nov/13/australia-risks-being-a-state-sponsoring-greenwashing-if-it-relies-on-carbon-offsets-expert-warns>; and Chris Greenberg, 'Carbon offsets are a scam', Greenpeace, 10 November 2021, <https://www.greenpeace.org/international/story/50689/carbon-offsets-net-zero-greenwashing-scam/>

accused of being a 'greenwashing' charlatan. On the other hand, the Synod may be subject to less public criticism by not committing to net zero greenhouse gas emissions, and not addressing the emissions it has been unable to eliminate from its operations.

The need for offsets is likely to be reduced the later the Synod commits to net zero due to the on-going reduction in the number of congregations and faith communities in the Synod. The decline means there will also be a correlating attrition of energy consumption and, therefore, a decrease in our collective

emissions from congregations over time.

However, the reduction may be overshadowed if other parts of the Synod increase in their size and operations.

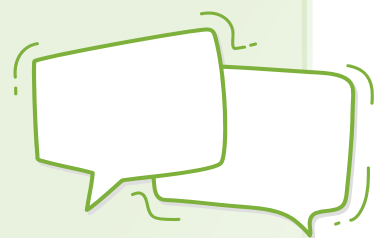
While confronting, the table below shows the declining trend of congregations in each Presbytery from 2015 to 2022. The number reflects only information shared with the Synod. Not all closures, dissolutions and amalgamations are communicated with the Synod. Therefore, the actual reduction in numbers are likely to be higher.

Table 1. Congregation closures, dissolutions and amalgamations for the Synod of Victoria and Tasmania, 2015 – 2022.

	2015	2016	2017	2018	2019	2020	2021	2022	Total
Gippsland			3	2	2			1	8
Loddon Mallee			2	1	2		2	3	10
North East Victoria		2	1		2			7	12
Port Phillip East	3		3				2		8
Port Phillip West	1	2	2		4		2	2	13
Tasmania	1		10		2	1			14
Western Victoria			1	1	3	4	2		11
Yarra Yarra			2	2	1	2	1	1	9
Total	5	4	24	6	16	7	9	14	85

DISCUSSION QUESTION

1. Should the Synod aim to reach net zero emissions as requested by the 16th National Assembly meeting? If so, by what date should it commit to meeting net zero emissions?



WHAT EMISSIONS SHOULD BE INCLUDED IN THE **NET ZERO GOAL?**

The National Assembly resolution requesting that other parts of the Uniting Church commit to net zero greenhouse gas emissions did not specify which emissions needed to be addressed.

The following section of the discussion paper outlines what emissions could be included in a net zero commitment in order for this Synod to develop intentional net zero emission strategies.

Technically, greenhouse gas emissions can be classified as scope 1, 2 or 3.

Definitions of Types of Greenhouse Gas Emissions

- **Scope 1** emissions are the direct greenhouse gas emissions from sources owned or controlled by the reporting organisation.
- **Scope 2** refers to indirect emissions from using electricity, heating or cooling in the organisation.
- **Scope 3** emissions occur as a consequence of the organisation's activities but are not directly controlled by the entity. These arise in the organisation's business transactions. For example, the emissions

associated with the goods and services that the organisation buys. For the Synod, it would also include the emissions of people travelling to our churches to attend services or other activities. Scope 3 emissions are the most difficult to track, but they often dwarf an organisation's direct emissions.

There are 15 categories of activities that generate greenhouse gas emissions that are included in scope 3 emissions:

1. Purchased goods and services;
2. Capital goods;
3. Fuel- and energy-related activities;
4. Transportation and distribution (upstream);
5. Transportation and distribution (downstream);
6. Waste generated in operations;
7. Business travel;
8. Employee commuting;
9. Leased assets (upstream);
10. Leased assets (downstream);
11. Processing of sold products;
12. Use of sold products;
13. End-of-life treatment of sold products;
14. Franchises; and
15. Investments.



Examples of Scope 1, 2 and 3 emissions for the Synod

Examples of Scope 1 emissions that result from:

- Gas used in heaters and stoves in church-owned buildings.
- Vehicles owned or paid for by the Synod.

Example of Scope 2 emissions that result from:

- Electricity used in church-owned buildings such as churches, halls, houses, offices and aged care facilities.

Examples of Scope 3 emissions that result from the purchase of goods and services for the ongoing operation of the Synod and its entities;

- the construction of Synod-owned buildings;
- the maintenance of Synod-owned facilities;
- waste disposal that is the result of church activities;
- flights undertaken for Synod purposes;

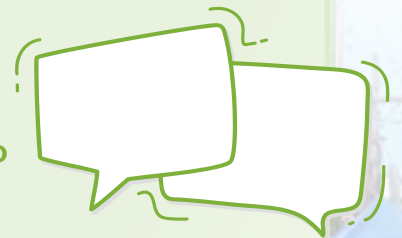
- travel of staff and ministers to their usual place of work or ministry;
- travel of people to church services or other congregational activities;
- energy used in manses; and,
- emissions from corporations U Ethical holds investments in proportionate to the size of the ownership holding.

For corporations, the expectation is that a net zero greenhouse gas emissions commitment will include scope 1, 2 and 3 emissions. For the Synod, given the diversity of activities across the whole of the church, including congregations, Presbyteries and affiliates agencies, calculating our scope 3 greenhouse gas emissions will be expensive and require collecting a large amount of information about every purchase that has been made.

The Synod Climate Action Task Force has had a quote of \$37,000 to measure the Synod's scope 1 and 2 greenhouse gas emissions related to congregations, Synod operations, Uniting Vic.Tas and Uniting AgeWell.

DISCUSSION QUESTION

2. Should the Synod address only its scope 1 and 2 emissions in its commitment to net zero emissions, or should scope 3 emissions also be included?



HOW MUCH OF THE SYNODS OPERATIONS **SHOULD BE INCLUDED?**

The Synod needs to decide what parts of its operations should be included in the calculation of the Synod's emissions. The parts of the Synod that could be included are:

- Synod operations, which would include the 130 Lonsdale Street site, the Centre for Theology and Ministry, Narana Aboriginal Cultural Centre, and the Bethel Centre;
- Congregation buildings and activities;
- Manses;
- Any other facilities owned by congregations;
- Presbytery buildings and activities;
- Uniting Vic.Tas;
- Uniting AgeWell;
- U Ethical;
- UC Camping;
- University colleges associated with the Uniting Church;
- Schools associated with the Uniting Church; and
- The Epworth Hospital.

Except for the schools, some university colleges and the Epworth hospital, the above list is all entities that are under the effective legal control of the Church's legal entities in the Synod.

In the case of the schools and university colleges that are associated with the Synod and the Epworth Hospital, the Synod cannot influence the decisions these entities will make about reducing their emissions. The entities in question have their own boards that will make those decisions. To include the schools, university colleges, and the Epworth Hospital may result in the Synod having to buy additional offsets to cover the emissions from these entities. There will also be challenges if any of these entities refuses to allow the Synod to have their emissions measured to determine the amount of offsets needed to be purchased to reach net zero greenhouse gas emissions.

The 2022 meeting of the Synod of Western Australia resolved that only the Synod's direct operations would commit to reaching





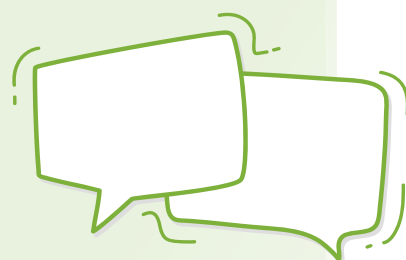
net zero emissions by 2030. Presbyteries, congregations, schools and agencies were encouraged to reach net zero emissions by 2040, preferably by 2030. The resolution said the Synod would resource these bodies to reach net zero emissions, but no mechanism for doing so was included in the resolution.

U Ethical has advised it cannot at this stage commit to net zero in their investment portfolios under current mandates, let alone by 2040. Quality and consistency of disclosure

by companies in the U Ethical investment portfolios is highly likely to improve as the International Sustainability Standards Board's disclosure standards are firmed up and adopted or enforced in various jurisdictions. However, the path to net zero emissions for most corporations is far from clear and will likely take years to emerge. Thus, if emissions from the corporation U Ethical invests in are to be included in the Synod's commitment to net zero emissions, the Synod would need to include these in its offsetting strategy.

DISCUSSION QUESTION

3. In your view, which entities associated with the Synod should be included in any commitment to reach net zero emissions? We welcome any explanation for your reasoning about which entities should be included or excluded.



WHY IS THERE INERTIA IN TAKING ACTION ON **CLIMATE CHANGE?**

We recognise there are individual parts of the church taking, and have taken, faithful steps to reducing their own emissions and caring for creation.

While the people from our Synod that attended the 2021 Synod meeting and the 2022 16th National Assembly meeting have been keen to commit the Synod to take decisive action to reduce emissions across its operations, experience has shown that across Synod entities, there is far less enthusiasm to take collective action to reduce emissions more broadly.

In the 2021 survey of congregations, only 34 reported having installed rooftop solar systems. When the Synod provided free energy audits for congregations, the take-up was low. Further, there was limited implementation of the measures identified by the audits, even when actions would have saved the congregations money. In 2017, BOMAR made available \$40,000 in funds for congregations in two Presbyteries to install rooftop solar systems. At the time of writing, no congregation had drawn down on the funds.

Synod operations do not purchase GreenPower or other renewable energy to cover all the Synod Operations' electricity use.

Whilst Uniting AgeWell has engaged external experts to develop a comprehensive

environmental sustainability plan, the work is still in its early stages.

The Synod Climate Action Task Force has had a limited number of people come forward to assist with its work to encourage further emission reductions by the Synod.

Some of the barriers to action on emissions reduction have been financial. However, even when acting would come at no cost or would even save money, entities within the Synod have not acted to reduce their emissions. Thus, there are clearly more barriers to taking action to reduce greenhouse gas emissions than just financial ones. Barriers can be feelings of already being overloaded with other demands on time or feeling there are higher priorities that must be addressed. Barriers can also be a lack of knowledge about which actions are worthwhile or uncertainty about which steps to take.

In an initial attempt to identify the range of barriers that may exist to act on reducing greenhouse gas emissions, a member of the Synod Climate Action Task Force asked the climate action group at a congregation, the Learning Hub at the same congregation, a group of people from a second congregation and her family. Most of those asked were in their 50s and 60s. Their responses to particular actions are listed on the next page.



If you are wondering about installing solar panels on your house/church, what would stop you from doing this?

Responses

- Initial cost.
- Too long a payback time.
- Would I/the community be able to use the energy I make?
- Should I install a battery?
- Need more information on solar panels and comparison with different company installers.
- Need to look at reviews online/elsewhere.
- Some panels are cheap and deteriorate faster than good ones, and some are made using cheap labour and exploitation.
- To make a battery viable, many systems that produce enough solar power for home use would need to be upgraded and have more panels added to a 5/6 kW system that can produce up to 25 kW of power, again a significant outlay given many years to pay for the outlay.
- Solar panels on a jointly owned property are tricky – everyone has to be on board.
- Should I wait till the cost of panels and batteries comes down?

What would assist you to install solar panels on your house/church?

Responses

- Already have them at home but may expand them.
- Financial feasibility is important - the belief that in the long term, the investment will pay for itself (or come close).

- A fair subsidy for the solar outlay, the rebate that is set by state governments. Initially, it was good value for money, 35 cents per kW produced. Now you are lucky to get 10 cents. It takes eight to ten years return to cover the cost of outlay for German panels which we have.
- The church is including solar panels in current redevelopment. Bulk deals/cost reduction/design services (what would serve us best - including battery options?).
- A fair subsidy or rebate for installing a battery, which is currently expensive, and the provider is able to provide a virtual power grid system that draws excess power and tells the householder exactly how much and when power is drawn from the battery to provide more community power.
- Good government subsidies for installing panels and batteries and a stable price for excess power produced to ensure a fair credit return for supporting green energy that will be available for the benefit of the community.
- Improved battery technology so they last longer than just ten years.
- All panels and batteries must be fully recyclable. We don't want to add to landfill waste any further. A commitment by the government to encourage this technology to be made available to social housing as well as to benefit those who need utility bill relief most.
- The possibility of being part of installing large community power batteries for local area use when it is needed (Origin has a virtual system in place already).



What would stop you from changing your electricity provider?

Responses

- Loyalty to the previous supplier.
- Anxiety that I'd be left without electricity.
- Which to choose.
- Is the new company robust/authentic?
- Will it be taken over by petroleum/coal interests?
- Increased cost?
- If the provider was inefficient or didn't offset or was unethical (treatment of workers).
- Significantly higher cost.
- No green energy option.
- Having to do all that research – and not having the time, inclination or know-how/difficulty with paperwork.
- Reliability of the company.

What would assist you in making a change to your electricity provider?

Responses

- Community benefit.
- The choice of provider relates to price - not necessarily the cheapest, but something that seems fair and feasible for us, including feed-in tariffs.

- Having an interest in “ethics”, for example, would choose a provider that may be more expensive but has demonstrated greener practices and/or support for those who are financially disadvantaged.
- Need to be able to contact them relatively easily by phone and receive info/service. For example, plans, bills and the most suitable green energy options.
- A fair deal on rates given outlay on solar panels. Changing electricity supplier is easy.

Further comments from the people interviewed:

- I am speaking from the perspective of someone who “doesn't have to count every penny” - can afford financially to make choices that may not be the cheapest financially.
- Should we be changing appliances, or should we wait until attrition happens?
- Water heating by heat pump sounds complicated – you might need to invest a lot of time to work through it.

The Synod Climate Action Task Force is keen to hear of the barriers different parts of Synod experience in being able to take action on reducing greenhouse gas emissions or making such reduction a priority.

DISCUSSION QUESTION

4. What are the barriers to your part of the Synod taking further actions to reduce greenhouse gas emissions associated with the Synod?

5. What further actions could the Synod take that would make reducing emissions easier or feasible?



HOW DOES THE SYNOD TAKE THE VOICES OF FIRST NATIONS PEOPLES IN ITS RESPONSE TO CLIMATE CHANGE SERIOUSLY, AS REQUIRED BY THE **NATIONAL ASSEMBLY RESOLUTION?**

First Nations people have continually been calling for all peoples to care for country, which can cover a whole range of actions in response to climate change. First Nations people have much to share from their traditional cultural knowledge, worldview and their engagement with theology which can underpin the motivation for action and guide the practice of caring for country.

We can hear the voices of First Nations peoples through the Uniting Aboriginal and Islander Christian Congress (UAICC) and the Synod Walking Together Committee. The National Assembly has gathered Season of Creation resources in 2022 that highlighted First Nations' voices and wisdom (<https://uniting.church/season-of-creation-2022-hub/>). The resources help us listen to the voices of First Nations people connected to the Uniting Church.

Ecumenical resources are also available that highlight First Nations' voices concerning climate change. One example is Common Grace, which develops several resources each year that bring together Aboriginal and Torres Strait Islander justice and climate justice (<https://www.commongrace.org.au/>).

In June 2021, the National First Peoples Gathering on Climate Change issued a statement:¹⁴

We, the participants attending the Gathering, acknowledge the voices of the Gimuy

Walubarra Yidinji and Yirraganydji, whose lands we meet upon in 2021. Building on the 2018 statement from First Peoples on Yorta Yorta land, we, as First Nations Peoples of Australia, recognise that overwhelmingly scientific and traditional knowledge is demanding immediate action against the threats of climate change.

When Country is healthy, we are healthy. Our knowledge systems are interconnected with our environment, and it relies on the health of Country. This knowledge is held by our Elders and passed on to the next generation. Solutions to climate change can be found in the landscapes and within our knowledge systems. Aboriginal and Torres Strait Islander peoples have the tools, knowledge, and practices to effectively contribute to the fight against climate change. We have lived sustainably in Australia for over 100,000 years.

First Nations people of Australia contribute the least to climate change, yet the impacts of climate are affecting us most severely...

We call on all Australians to join us in acting on climate change and in protecting the environment. To work collaboratively with us, learn our laws and our ways and respect our knowledge to find solutions together to combat climate change....

First Nations people must be involved in the national dialogue about climate change and be engaged in any decision that impacts us

14 Earth Systems and Climate Change Hub, 'Workshop Report. National First Peoples Gathering on Climate Change', 18 June 2021, 2-3.

and our Country. We call for these rights to be respected and observed on an international, national, state and local level. Our knowledge must be included in climate management frameworks.

To look beyond ourselves, to include flora and fauna in climate planning and climate management frameworks so the plants and animals that support us can be represented.

We are seeing changes in the environment and the declining health of Country and people. We can see our native flora and fauna are suffering, and the conditions of our lands, waters, seas and skies are declining. For some of our people, it is an emergency because the climate crisis has already caused widespread damage. Our connection to Country represents climate science developed over countless generations, listen to us, work with us, and together we can enact a change that will shape our future for all Australians.

Several First Nations groups are advocating for more significant action on climate change in various ways. For example:

- The Wangan and Jagalingou people have been holding a continuous cultural ceremony on the Adani mining lease (<https://wanganjagalingou.com.au/>);
- Seed Mob is an Indigenous youth climate network that is very active in trying to stop fracking (<https://www.seedmob.org.au/>); and,
- Eight Torres Strait Islanders have taken the Australian Government to the United Nations for inaction on climate change (<https://ourislandsourhome.com.au/>).

Taking First Nations voices on climate change seriously could be done by supporting the First Nations groups working for climate justice. At the same time, it can be argued there is no climate justice without First Nations justice. Such an approach brings in more extensive conversations about Voice-Treaty-Truth, land rights and addressing the health, social and economic inequalities between First Nations people and other Australians.

DISCUSSION QUESTION

6. Are there actions or responses that could incorporate the wisdom of First Nations people concerning the Synod's response to climate change?



HOW SHOULD THE SYNOD ALLOW FOR THE DECLINING NEED TO ADDRESS ITS OWN EMISSIONS DUE TO **GOVERNMENT ACTIONS?**

In Australia, both sides of Politics have committed to net zero emissions by 2050, leading to the federal Parliament passing the Climate Change Bill 2022 in July. The new law requires the Commonwealth Government to reduce Australia's greenhouse gas emissions by at least 43% by 2030.

Based on the 2020 figures¹⁵, the biggest contributors to Australia's national greenhouse gas emissions are the following:

- Energy from burning fossil fuels 33.6%;
- Stationary Energy, including manufacturing and mining 20.4%;
- Transport 17.6%; and
- Agriculture 14.6%.

In Victoria, electricity generation accounts for the majority of emissions at 50%, while transport comes in second by accounting for 25%.¹⁶

The re-elected Victorian Labor Government in 2022 had announced an election promise of a 65% renewable energy target by 2030 and 95% by 2035.¹⁷ Victoria's last coal-fired power station is scheduled to close by 2032.¹⁸ The intention is to also bring forward the existing emission reduction targets by five years, which would mean a new target of 75-80% greenhouse gas emission reduction to be achieved by 2035 and net zero by 2045. In addition, plans to bring back the State Electricity Commission were also announced, bringing back a degree of public ownership of energy resources.

Tasmania remains the only state in Australia, and one of the only jurisdictions worldwide, to have already reached 100% renewable energy output. The legislated Tasmanian Renewable Energy Target (TRET) aims to increase renewable energy output based on 2022 figures to 200% by 2040.¹⁹

15 <https://www.csiro.au/en/research/environmental-impacts/climate-change/climate-change-qa/sources-of-ghg-gases#:~:text=Energy%20production%20is%20the%20largest,cent%20of%20the%20total%20emissions>

16 <https://www.climatechange.vic.gov.au/greenhouse-gas-emissions>

17 <https://www.danandrews.com.au/news/putting-power-back-in-the-hands-of-victorians>

18 Jono La Nauze, 'Response to AEMO's 30-year roadmap', Environment Victoria, 30 June 2022.

19 https://www.statelibrary.tas.gov.au/recfit/renewables/tasmanian_renewable_energy_target#:~:text=That's%20why%20we've%20legislated,clean%20energy%20for%20all%20Tasmanians.



With legislated targets at both Federal and State levels driving the acceleration of switching our aging electricity grid over to renewable energy and decreasing greenhouse gas emissions, a question needs to be asked; *how much of a role is left for non-government actors, like the Synod, to reduce emissions in view the above initiatives?*

Energy consumption constitutes the most significant greenhouse gas footprint for the Synod and its affiliated entities. If we accept that the bulk of the heavy lifting to reach net zero will be carried by State Governments before 2045, is it a good use of church resources to get us there sooner?

DISCUSSION QUESTION

7. Do the emission reduction actions of the Commonwealth, Victorian and Tasmanian Governments reduce the need for the Synod to account for all the emissions associated with its operations and activities? Do government actions impact a net zero commitment by the Synod? If so, in what way?



SHOULD THE SYNOD SEEK TO CLAIM AS MANY GOVERNMENT SUBSIDIES AS IT CAN TO REACH ITS **NET ZERO EMISSIONS GOAL?**

The pursuit of reaching net zero emissions across the whole church by at least 2040 will be challenging and expensive.

For example, using gas in Synod properties for heating, hot water, and cooking significantly contributes to the Synod's emissions. Removing the use of gas from all Synod properties will be one of the most expensive changes the Synod could undertake in any single action to achieve net zero emissions. The Victorian Government has estimated that the average cost to a household with gas appliances to convert to electric appliances would currently be over \$15,000 after receiving a \$2,600 rebate from the Victorian Government.²⁰ Such a conversion is expected to save over \$1,000 a year on energy bills for homes, and \$1,250 for homes with rooftop solar panels.²¹

Victoria's gas sector makes up around 17% of the net greenhouse gas emissions for the state. It is used in the homes and businesses of over two million Victorians, which makes Victoria the most gas-dependent jurisdiction of any state or territory in Australia.²² Eliminating the use of gas will play a role in future decarbonising efforts. The objective will be the electrification of businesses and households from renewable sources.

In July 2022, Victoria released its [Gas Substitution Roadmap](#) as part of its plan to achieve net zero emissions for the state.²³

In Tasmania, gas accounts for around five per cent of gross emissions. It has no local gas reserves of its own making, it depended on imports. Tasmania is currently working on releasing a 'Future Gas Strategy' by early 2023 and released a [draft strategy](#) in mid-2022.

Both Victorian and Tasmanian Government strategies will offer opportunities and incentives to upgrade homes and businesses to transition away from gas.

The transition from gas is an opportunity for the Uniting Church to decarbonise and reduce costs through efficiency. However, retrofitting buildings has considerable upfront costs without government subsidies.

Given the scale and expense of reaching net zero emissions, a question arises about if the Uniting Church should pursue government funding to help subsidise the costs. By paying to address the Synod's emissions ourselves, we demonstrate publically our ownership over what we have already proclaimed to be our responsibility. If we accept government subsidies, we cannot claim that we have paid for addressing all our emissions on our own.

20 Matt Johnston and Sarah Perillo, '\$2600 to switch over gas heaters', *The Herald Sun*, 3 July 2022.

21 Lily D'Ambrosio, Victorian Minister for Energy, 'Gas Roadmap Drives Down Energy Bills And Emissions', Media Release, 1 July 2022

22 <https://www.energy.vic.gov.au/renewable-energy/victorias-gas-substitution-roadmap>

23 Lily D'Ambrosio, Victorian Minister for Energy, 'Gas Roadmap Drives Down Energy Bills And Emissions', Media Release, 1 July 2022.



Other bodies have helped to pay for us to get to net zero emissions.

Another thing to consider is public perception. The church already enjoys some tax deductions and exceptions concerning its contributions to government revenues. So, should the church, at the same time, be taking more from the public purse? Is it appropriate for the church to use public funding if it cannot address its own voluntary set decarbonising

targets? Or, is it simply part of the economic reality that the church has no choice but to seek alternative funding streams to continue its missional contributions to the collective efforts to address climate change?

In short, the purpose of asking these questions is to identify the extent to which we believe we must pay for addressing the greenhouse gas emissions attached to our operations and activities.

EXAMPLES OF GOVERNMENT SUBSIDIES CURRENTLY AVAILABLE:

Transport

[Zero Emission Vehicle Grants](#)

Solar Panels

[Rebates and interest-free loans to install solar panels.](#)

Energy Efficiency (Business)

[helping businesses to upgrade to reduce energy use and increase energy savings.](#)

Energy Efficiency (Households)

[assisting homes to upgrade to reduce energy use and save money by installing energy-efficient products.](#)

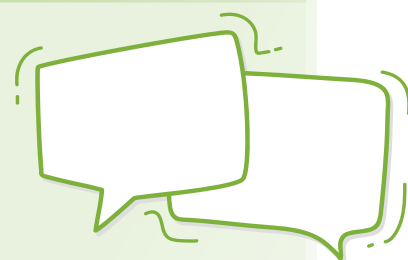
Heating and Cooling Rebate

[rebates for energy-efficient reverse-cycle air conditioning.](#)



DISCUSSION QUESTION

8. Should the Synod accept government subsidies in its actions to reach net zero emissions? If yes, are there any limits to the amount of subsidies that should be pursued?



SHOULD THERE BE A SYNOD EMISSIONS **REDUCTION FUND?**

Getting to net zero emissions will come at a financial cost to the Synod. Some of the emission reduction strategies will be absorbed by parts of the Synod within their existing budgets. However, such actions will not get the Synod to net zero emissions alone.

The Synod Climate Action Task Force considered several options to secure the necessary funding to ensure the Synod can reach net zero emissions.

We asked if the Synod could fund the necessary emissions reduction and pay for ongoing offsets of emissions from existing reserves. It would be possible to do that, but it would come at a cost to other activities of the Synod. As a result, some parts of the Synod would need to lose funding for existing activities, and some people employed by the Synod may need to lose their jobs.

The Task Force discussed with U Ethical the possibility of using Synod investments to offset Synod emissions that are not eliminated. U Ethical pointed out that using Synod funds to invest in emission-reducing businesses and projects, such as large-scale solar or wind farms, would probably reduce returns to the Synod and increase the risk associated with those investments. Returns are also likely to be more volatile. Thus, such an investment

strategy would likely reduce the funds the Synod obtains from its investments to fund its other missional, ministry and administrative activities. Further, U Ethical pointed out that if the Synod were to count emission reduction activities from its investments as offsets against emissions, it must also accept the need to offset the emissions from all its investments. Currently, the majority of the Synod's funds will be invested in corporations that have emissions, with the Synod gaining a return from the emission-producing activities of those corporations.

The third option considered by the Synod Climate Action Task Force was to require a certain percentage of Synod property sales to be put aside to fund emission reduction activities now, and to save for when the Synod needs to start purchasing offsets. Table 2 provides the number of properties sold between 2015 and 2022 in each Presbytery. However, it needs to be acknowledged that if funds are allocated from property sales to address the Synod's greenhouse gas emissions, those funds will need to be diverted from the existing allocation of funds from property sales.

A Synod Emission Reduction Fund funded from property sales could be made available to



parts of the Synod to fund emission reduction activities, such as installing rooftop solar systems, installing insulation, other measures to improve the energy efficiency of our buildings, replacing gas-fired appliances with electric ones and purchasing electric vehicles.

The fund could make grants that deplete it, or it could operate as loans with the funds it gives out being paid back through the savings generated against electricity bills. Using the funds only for loans would reduce the ability for parts of the Synod to draw upon it.

Table 2. Property sales of Synod buildings as settlements per year in each Presbytery, 2015 – 2022.

	2015	2016	2017	2018	2019	2020	2021	2022	Total
Gippsland	1	1	1	5			1		9
Loddon Mallee	1	2	1	3	3	1	1	2	14
North East Victoria	3	1		1	3	1	1	3	13
Port Phillip East						1		1	2
Port Phillip West		1		1	2		1	1	6
Tasmania			5	2	1	2	2	3	15
Western Victoria	2	1		2	4	4	2	2	17
Yarra Yarra	1		3	2			2		8
Total	8	6	10	16	13	9	10	12	84

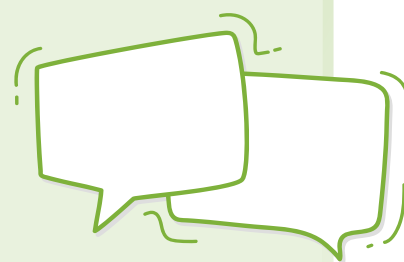
DISCUSSION QUESTION

9. Do you have a view on how the Synod should fund the actions needed to reduce its emissions and pay for offsets to reach net zero emissions?

10. Should the Synod set up an Emissions Reduction Fund? If so, should that be funded from existing Synod funds, by setting aside a certain percentage of property sales or from some other means?

11. If an Emissions Reduction Fund is established:

- Which parts of the Synod should be able to draw down from it?
- Should it provide loans, grants or both for emission-reducing activities?



WHAT OFFSETTING STRATEGIES AND MEASURES SHOULD BE ADOPTED TO ADDRESS EMISSIONS THAT **CANNOT BE ELIMINATED?**

As already identified in the discussion paper, there will be a need to offset greenhouse gas emissions that cannot be eliminated or where a part of the Synod is unwilling to address its emissions.

Several ways could be pursued to achieve this:

- Install extra solar panels on Synod properties to generate electricity beyond our needs. The extra electricity is fed into the grid to offset other emissions from the Synod;
- Purchase a large-scale renewable energy project, such as a solar or wind farm. Such an approach has been adopted by another denomination;
- Fund projects in First Nations communities that they have requested that reduce their emissions; and
- Purchase commercial offsets under a regulated offset scheme.

The first two strategies rely on there being a demand for additional renewable energy in the grid after the date by which the Synod decides to meet the net zero emissions target. However, some parts of the existing grid may not be capable of taking additional renewable energy generation.²⁴ Further, there are limits to how much electricity can be exported to the grid imposed by some electricity distributors. Such a restriction is often 5 kW currently.²⁵ With other businesses also adopting a strategy of using renewable generation that sends excess electricity to the grid, there is some risk that such a strategy will not have unlimited capacity to provide offsets by the time the Synod needs them.

Further, in the first two strategies, there is a risk of double counting of emission reduction if someone buys the excess electricity and they count it as part of their emission reduction activities. If the Synod also claims it as emission

24 See, for example, Monique Miller, Ku Jun Heong, David Dixon and James Larratt, 'Dark times ahead for big solar', Ecogeneration, 18 May 2020, <https://www.ecogeneration.com.au/dark-times-for-big-solar/>; Clean Energy Council, 'Location, Location, Location. Why clean energy investment needs to occur in the right places', Media Release, 24 June 2022; and Sophie Vorrath, 'Grid problems now the biggest turnoff for renewable energy investment in Australia', Renew Economy, 29 July 2020, <https://reneweconomy.com.au/grid-problems-now-the-biggest-turnoff-for-renewable-energy-investment-in-australia-73144/>

25 Solar Secure, 'What is the Impact of Solar Export Limiting?', 4 April 2022, [https://www.solar-secure.com.au/blog/impact-of-solar-exporting-limiting/#:~:text=The%20limit%20is%20around%205KW,solar%20system%20into%20the%20grid](https://www.solar-secure.com.au/blog/impact-of-solar-exporting-limiting/#:~:text=The%20limit%20is%20around%205KW,solar%20system%20into%20the%20grid;); SolarQuotes, 'Victoria solar power system grid connection rules & process', [https://www.solarquotes.com.au/grid-connection/vic/#:~:text=United%20Energy-,Single%20phase%3A%2010%20kW%20inverter%20limit%2C%205%20kW%20export%20limit,count%20towards%20phase%20inverter%20limit](https://www.solarquotes.com.au/grid-connection/vic/#:~:text=United%20Energy-,Single%20phase%3A%2010%20kW%20inverter%20limit%2C%205%20kW%20export%20limit,count%20towards%20phase%20inverter%20limit;); MASH Community Solar, 'Going solar even if Powercor says 'No'', <https://mash.org.au/going-solar-even-if-powercor-says-no/>; and <https://www.solar.vic.gov.au/solar-panel-pv/section-3-grid-connected-solar-explained>



reduction against its emissions it would risk the emission reduction being double counted. It has also been argued that entities caught under the *National Greenhouse and Energy Reporting Act* already have been double-counting emissions reduction from rooftop solar panel generation on people's homes.²⁶

Large-scale generation relies much more heavily on the reconfiguration of the grid than rooftop solar panels, which is distributed small scale generation. So, the second strategy could put us in competition with commercial large scale generators and incur extra costs.

Similarly, the third strategy would require that there are still projects that First Nations communities want by the date the Synod sets to reach net zero emissions.

Purchasing offsets would result in ongoing costs to maintain the net zero position that any offsets would provide. Two types of verified emission reduction offsets can be purchased. The first is carbon credits certified in line with UN accreditation standards under the Kyoto Protocol.²⁷ There are also Voluntary Emission Reductions (VERs) that are certified by third parties outside of the UN that align standards with Paris Agreement carbon abatement deadlines.²⁸ However, these will not be discussed as it is unlikely that the Synod would look to invest in international development to secure offsets. If you are interested in the global

development take on carbon credits, a good place to start is the [Gold Standard](#).

In Australia, emission offsets are issued and tracked using Australian Carbon Credit Units (ACCU or carbon credits) to meet abatement deadlines established by the Kyoto Protocol.²⁹ The ACCU is the official mechanism established and regulated by the Australian Federal Government. A single ACCU represents the equivalent of one tonne of carbon dioxide. There are two types of activities that are eligible for generating ACCUs;

1. Sequestration;³⁰ and,
2. Avoidance³¹

Sequestration Projects remove existing carbon dioxide from our environment. Typical projects are reforestation, or technology that directly captures carbon dioxide from the atmosphere, which is then contained, stored or used.

Avoidance Projects displace greenhouse gas-generating activities like the burning of fossil fuels. Such avoidance can be achieved by generating renewable energy or ensuring energy efficiency. Other projects may also preserve existing forests or collect and process methane gas from livestock and landfills.

Some ACCUs have been exposed as being junk that do not meaningfully offset emissions.³²

26 Callum Foote, 'Revealed: Australia's true emissions concealed, corporations "double-count" household rooftop solar', *Michael West Media*, 26 June 2022.

27 The Kyoto Protocol puts the primary responsibility to reduce carbon emissions on developed countries.

28 The Paris Agreement is broader than the Kyoto Protocol. It intentionally includes developing countries in the global strategy to reduce carbon emissions.

29 *Carbon Credits (Carbon Farming Initiative) Act 2011*

30 Sequestration offsets project (section 54 of the CFI Act 2011)

31 Emissions avoidance offsets project (defined in section 53 of the CFI Act 2011)

32 See, for example, Australian National University, 'Australia's carbon market a 'fraud on the environment'', 24 March 2022, <https://law.anu.edu.au/news-and-events/news/australia%E2%80%99s-carbon-market-fraud-environment>; and Make Foley, 'Carbon offset whistleblower to be 'taken seriously'', *The Age*, 25 October 2022.



Projects seeking to generate carbon credits must demonstrate they meet specific requirements to the [Clean Energy Regulator](#), which then issues the credits under the Government's [Emissions Reduction Fund](#). Carbon credits are issued as property and must be registered to an account held in the [Australian National Registry of Emission Units](#). Credits can be transferred by sale or gift to another person (or business), provided the transfer occurs between two accounts on the registry.

At the time of writing, a market trading platform for carbon credits does not yet exist. The sale of carbon credits currently occurs through brokers or directly through those generating credits. Expressions of interest to develop such a platform closed in mid-2022. It is expected that sometime in the second half of 2023 that a new [Australian Carbon Exchange](#) will be operational.

The Clean Energy Regulator lists all projects on its registry and could be used by the Synod to identify possible sources of carbon credits

to buy. Evaluating sellers will be necessary to ensure their organisation and project align with Synod's polity and ethos before making any purchase.

You can also find an interactive emission reduction fund map the different types of projects generating ACCU in Victoria and Tasmania by going to the link below:

<https://www.cleanenergyregulator.gov.au/maps/Pages/erf-projects/index.html>

It is impossible to accurately predict the future cost of ACCUs, but they have increased in price over time.

At the beginning of 2021, the price for a single carbon credit in Australia was \$16 per tonne. Around August 2022, the cost was \$26.50, and by early November, they were at \$37.00.³³

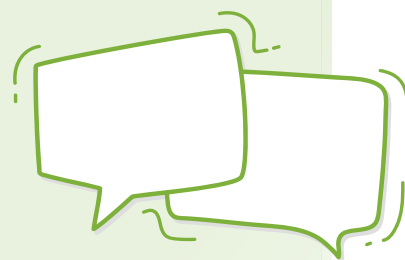
Whatever strategy we decide there will be opportunity costs in pursuing one path over another, which is why it is so important to hear from Uniting Church members about their preferred way forward.

33 [https://www.cleanenergyregulator.gov.au/Infohub/Markets/Pages/qcmr/september-quarter-2021/Australian-carbon-credit-units-\(ACCU\).aspx](https://www.cleanenergyregulator.gov.au/Infohub/Markets/Pages/qcmr/september-quarter-2021/Australian-carbon-credit-units-(ACCU).aspx)[https://www.cleanenergyregulator.gov.au/Infohub/Markets/Pages/qcmr/september-quarter-2021/Australian-carbon-credit-units-\(ACCU\).aspx](https://www.cleanenergyregulator.gov.au/Infohub/Markets/Pages/qcmr/september-quarter-2021/Australian-carbon-credit-units-(ACCU).aspx)

DISCUSSION QUESTION

12. What principles do you think the Synod should adopt when deciding which strategy to adopt in offsetting emissions that cannot be eliminated from Synod activities or operations?

13. Do you have a preference for the type of offset mechanism the Synod should adopt to address emissions it cannot eliminate from its activities and operations? If so, which strategy do you prefer and why?





Uniting Church in Australia
SYNOD OF VICTORIA AND TASMANIA